



Trustees' Financial Summary

FY2015-16

Submit ID: 0320-47978654

**** Recalculated ****

15 Flathead County

0320 Helena Flats Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Tonnie Decker **Phone #:** (406) 257-2301

(Signature)

(Date)

Chair, Board of Trustees: Kevin Fritz

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
104	Plumcreek Garden Grant	LOCAL	115-0320-104	
206	Building projects	LOCAL		
215	Misc/local	LOCAL	1150320215	
234	Rural Low Income (Title VI-B-2)	FEDERAL	115-0320-234	84.358B
236	Rural Low Income (Title VI-B-2)	FEDERAL	115-0320-236	84.358B
325	Title I Improving Basic Programs	FEDERAL	115-0320-325	84.010A
326	Title I Improving Basic Programs	FEDERAL	115-0320-326	84.010A
365	Erate	FEDERAL		
555	Ink Cartridge	LOCAL	115-0320-555	
785	IDEA Part B (Trans from Coop)	FEDERAL	150320783	84.027A
800	Acadia MT-Kids Behavioral Health of MT	STATE	1150320800	
899	Direct St Aid Payment Reduction - lack of instructional min	LOCAL	101-0320-999	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	146,012.38	8,417.87	784.67	5,532.80
02	Taxes Receivable - Real and Personal (120-149)	13,390.95		7.60	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	2,688.25			
08	Prepaid Expenses (240)				
09	Deposits (250)				185.70
20	TOTAL ASSETS AND OTHER DEBITS	162,091.58	8,417.87	792.27	5,718.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	17,187.53			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	17,187.53			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	13,390.95		7.61	185.70
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	2,688.25			
38	Reserve for Encumbrances (953)	27,375.20			48.93
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	101,449.65	8,417.87	784.66	5,483.87
52	TOTAL FUND BALANCE/EQUITY	131,513.10	8,417.87	784.66	5,532.80
53	TOTAL LIABILITIES AND FUND BALANCE	162,091.58	8,417.87	792.27	5,718.50

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(679.98)	75,151.86	21,767.68	
02	Taxes Receivable - Real and Personal (120-149)	1,178.48			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	498.50	75,151.86	21,767.68	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,178.48			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,366.11	
48	Fund Balance for Budget	(679.98)	75,151.86	19,401.57	
52	TOTAL FUND BALANCE/EQUITY	(679.98)	75,151.86	21,767.68	
53	TOTAL LIABILITIES AND FUND BALANCE	498.50	75,151.86	21,767.68	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,981.80	6,128.07
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,981.80	6,128.07
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			100.00	
48	Fund Balance for Budget			4,881.80	6,128.07
52	TOTAL FUND BALANCE/EQUITY			4,981.80	6,128.07
53	TOTAL LIABILITIES AND FUND BALANCE			4,981.80	6,128.07

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0320 Helena Flats Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,996.14	42,492.67		124,560.24
02	Taxes Receivable - Real and Personal (120-149)	391.69			5,600.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,387.83	42,492.67		130,160.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	391.69			5,600.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	358.10			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,638.04	42,492.67		124,560.24
52	TOTAL FUND BALANCE/EQUITY	2,996.14	42,492.67		124,560.24
53	TOTAL LIABILITIES AND FUND BALANCE	3,387.83	42,492.67		130,160.32

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	142.35	4,698.13		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	142.35	4,698.13		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	142.35	4,698.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	142.35	4,698.13		
53	TOTAL LIABILITIES AND FUND BALANCE	142.35	4,698.13		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,016.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			19,016.18	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			19,016.18	
52	TOTAL FUND BALANCE/EQUITY			19,016.18	
53	TOTAL LIABILITIES AND FUND BALANCE			19,016.18	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	81,383.75	10,783.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	81,383.75	10,783.79		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	33,168.10			
24	Warrants Payable (620)	48,215.65	10,783.79		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	81,383.75	10,783.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	81,383.75	10,783.79		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	339,928.39	329,948.79
1112	District Levy - Personal Property	7,168.61	9,524.97
1113	District Levy - Heavy Motor Vehicles	2,228.62	0.00
1190	Penalties and Interest on Taxes	1,191.34	821.03
1510	Interest Earnings	2,652.75	1,194.52
1900	Other Revenue from Local Sources	29.26	0.00
3110	Direct State Aid	588,806.64	631,368.19
3111	Quality Educator	48,675.04	55,016.05
3112	At Risk Student	9,824.37	9,329.80
3113	Indian Education For All	4,324.80	4,656.24
3114	American Indian Achievement Gap	1,000.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	41,209.00	44,956.80
3116	Data For Achievement	3,180.00	4,460.00
3118	Natural Resource Development	4,129.76	7,088.12
3120	State Guaranteed Tax Base Aid	275,458.55	313,116.00
3444	State School Block Grant	60,865.76	60,865.76
3446	SB96 Block Grant Reimbursement	5,697.07	0.00
6100	Material Prior Period Revenue Adjustments	1,966.87	-14,049.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,398,336.83	1,459,526.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	637,448.09	739,725.66
		2XX	Personal Services - Employee Benefits	91,070.13	104,931.02
		3XX	Purchased Professional and Technical Services	7,160.00	4,009.03
		6XX	Supplies and Materials	46,177.74	54,205.40
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	925.00	2,088.24
		5XX	Other Purchased Services	2,882.90	4,238.69
	222X Educational Media Services				
		1XX	Personal Services - Salaries	45,731.19	29,979.00
		2XX	Personal Services - Employee Benefits	5,850.90	3,710.78
		6XX	Supplies and Materials	6,312.57	4,630.29
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	103,262.07	105,856.26
		2XX	Personal Services - Employee Benefits	12,698.82	14,150.85

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	14,263.79	16,552.53
			5XX Other Purchased Services	5,157.60	5,732.44
			6XX Supplies and Materials	19,203.22	13,804.14
			810 Dues and Fees	1,784.00	1,125.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	45,684.00	47,511.36
			2XX Personal Services - Employee Benefits	6,539.38	7,224.38
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	61,703.92	71,481.11
			2XX Personal Services - Employee Benefits	13,700.54	19,189.41
			3XX Purchased Professional and Technical Services	0.00	1,050.00
			4XX Purchased Property Services	67,329.17	53,920.52
			5XX Other Purchased Services	11,067.12	11,499.88
			6XX Supplies and Materials	15,238.92	14,516.98
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,115.00	0.00
			2XX Personal Services - Employee Benefits	150.00	0.00
			5XX Other Purchased Services	2,089.55	6,186.06
			6XX Supplies and Materials	608.83	0.00
			8XX Other Expenditures	55.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	5,540.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	77,349.20	74,687.49
			2XX Personal Services - Employee Benefits	12,057.89	11,839.23
			6XX Supplies and Materials	2,773.73	1,297.65
			810 Dues and Fees	150.00	0.00
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,180.00	4,460.00
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	6,075.00	4,656.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,660.18	19,645.23
			2XX Personal Services - Employee Benefits	632.09	2,973.18
			6XX Supplies and Materials	52.56	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			3XX Purchased Professional and Technical Services	337.50	0.00	
			5XX Other Purchased Services	685.88	0.00	
			6XX Supplies and Materials	1,823.00	1,686.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	8,225.01	7,456.12	
			2XX Personal Services - Employee Benefits	146.81	189.87	
			6XX Supplies and Materials	1,805.98	1,166.47	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	11,863.74	7,836.52	
			2XX Personal Services - Employee Benefits	285.24	1,021.64	
			5XX Other Purchased Services	81.90	0.00	
	999 Undistributed					
	9999 Undistributed					
			971 Residual Equity Transfers Out	3,400.00	0.00	
910	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	32,289.20	0.00	
			2XX Personal Services - Employee Benefits	5,434.89	0.00	
			6XX Supplies and Materials	12,275.91	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,417,335.16</u>	<u>1,476,234.43</u>	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						178,574.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,459,526.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,476,234.43	(3)
Increase/Decrease of Reserve for Inventories							
This Year	2,688.25	Less Last Year	4,061.42	(4a)	-1,373.17		
Increase/Decrease of Reserve for Encumbrances							
This Year	27,375.20	Less Last Year	56,355.61	(4b)	-28,980.41		
						-30,353.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						131,513.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	50.20	56.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50.20</u>	<u>56.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	8,361.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,417.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2.87	188.09
	1112 District Levy - Personal Property	0.19	1.16
	1190 Penalties and Interest on Taxes	0.00	0.09
	1510 Interest Earnings	3.54	4.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6.60	193.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					590.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					193.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					784.66 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.02	42.88
	1621 Lunch Sales	16,013.54	15,286.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,035.56	15,329.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	4,998.38
			2XX Personal Services - Employee Benefits	0.00	309.16
			3XX Purchased Professional and Technical Services	110.00	110.00
			4XX Purchased Property Services	52.50	0.00
			5XX Other Purchased Services	1,167.13	1,058.04
			6XX Supplies and Materials	11,388.20	9,136.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,717.83	15,612.24

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					5,766.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,329.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,612.24 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	48.93	Less Last Year	0.00	(4b)	48.93
					48.93 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,532.80 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,662.68	29,012.17
	1112 District Levy - Personal Property	219.91	896.00
	1113 District Levy - Heavy Motor Vehicles	211.22	0.00
	1190 Penalties and Interest on Taxes	72.55	74.03
	1510 Interest Earnings	69.56	19.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,235.92</u>	<u>30,001.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	18,676.00	26,904.91
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	13,144.00	3,074.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,820.00</u>	<u>29,978.91</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	-702.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,001.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,978.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-679.98	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	310.31	356.90
	2240 County Retirement Distribution	156,809.10	184,177.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>157,119.41</u>	<u>184,534.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	107,415.22	121,372.57
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	7,599.18	6,752.81
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	15,473.34	15,599.56
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	4,413.06	4,632.33
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	6,302.67	6,473.26
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	263.90	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	12,618.32	12,461.45
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1,625.04	0.00
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	953.86	765.71
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	1,239.39	1,251.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				157,903.98	169,309.11	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					59,926.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					184,534.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					169,309.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,151.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
104 Plumcreek Garden Grant		
1900	Other Revenue from Local Sources	7,346.00
215 Misc/local		
1510	Interest Earnings	118.85
234 Rural Low Income (Title VI-B-2)		
4100	Federal Miscellaneous Grants - Direct from Feds	10,351.15
236 Rural Low Income (Title VI-B-2)		
4100	Federal Miscellaneous Grants - Direct from Feds	14,086.57
326 Title I Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	84,596.00
785 IDEA Part B (Trans from Coop)		
5710	Special Education Resources Transferred from Other School Districts or Cooperatives	3,110.00
800 Acadia MT-Kids Behavioral Health of MT		
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	110,925.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		230,533.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
104 Plumcreek Garden Grant				
	1XX Regular Education Programs - Elementary/Secondary			
	221X Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services	185.00
	4XXX Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	7,161.00
	104 Subtotal			7,346.00
234 Rural Low Income (Title VI-B-2)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX Instruction			
		1XX	Personal Services - Salaries	7,430.29
		2XX	Personal Services - Employee Benefits	1,068.72
		6XX	Supplies and Materials	838.02
	21XX Support Services - Students			
		3XX	Purchased Professional and Technical Services	1,014.12
	234 Subtotal			10,351.15



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
236	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,600.00
			2XX Personal Services - Employee Benefits		1,135.47
			3XX Purchased Professional and Technical Services		1,024.12
			6XX Supplies and Materials		1,379.12
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		4,634.88
			236 Subtotal		14,773.59
326	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		61,162.16
			2XX Personal Services - Employee Benefits		23,433.70
			326 Subtotal		84,595.86
365	Erate				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		4.56
			5XX Other Purchased Services		213.79
		23XX	Support Services - General Administration		
			5XX Other Purchased Services		1,087.05
			365 Subtotal		1,305.40
555	Ink Cartridge				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			5XX Other Purchased Services		113.59
			555 Subtotal		113.59
785	IDEA Part B (Trans from Coop)				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		150.00
			5XX Other Purchased Services		300.00
			6XX Supplies and Materials		2,660.00
			785 Subtotal		3,110.00
800	Acadia MT-Kids Behavioral Health of MT				
	470	Federal Miscellaneous Grants from other State Agencies			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		112,160.57
			800 Subtotal		112,160.57



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	233,756.16
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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	23,891.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	230,533.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	233,756.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 2,366.11 Less Last Year 1,268.13 (4b)	1,097.98	
	1,097.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,767.68	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Plumcreek Garden Grant	7,346.00	7,346.00	0.00
215 Misc/local	118.85	0.00	118.85
234 Rural Low Income (Title VI-B-2)	10,351.15	10,351.15	0.00
236 Rural Low Income (Title VI-B-2)	14,086.57	14,773.59	-687.02
326 Title I Improving Basic Programs	84,596.00	84,595.86	0.14
365 Erate	0.00	1,305.40	-1,305.40
555 Ink Cartridge	0.00	113.59	-113.59
785 IDEA Part B (Trans from Coop)	3,110.00	3,110.00	0.00
800 Acadia MT-Kids Behavioral Health of MT	110,925.35	112,160.57	-1,235.22
Total	230,533.92	233,756.16	-3,222.24



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.03	32.68
	1910 Rentals	270.00	225.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		298.03	257.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	0.00	20.00
			2XX	Personal Services - Employee Benefits	0.00	0.45
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	45.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45.00	20.45	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						4,744.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						257.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20.45 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	100.00	Less Last Year	100.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,981.80 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.31	43.10
	9710 Residual Equity Transfers In	3,400.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,420.31</u>	<u>43.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	396.47
		2XX Personal Services - Employee Benefits		0.00	0.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>397.20</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	6,482.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	397.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,128.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10,094.12	9,648.19
	1112 District Levy - Personal Property	211.27	285.21
	1113 District Levy - Heavy Motor Vehicles	66.48	0.00
	1190 Penalties and Interest on Taxes	35.32	23.11
	1510 Interest Earnings	22.59	26.73
	3281 State Technology Aid	1,351.92	1,426.17
	6100 Material Prior Period Revenue Adjustments	0.00	629.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,781.70	12,038.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	1,025.16	4,500.00
			4XX Purchased Property Services	0.00	160.00
			6XX Supplies and Materials	8,773.00	6,691.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,798.16	11,351.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	4,478.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,038.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,351.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	358.10	
Less Last Year	2,528.00	(4b)
	-2,169.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,996.14	(5)



Trustees' Financial Summary

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15 Flathead County

0320 Helena Flats Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	161.09	248.51
	3445 State Combined Fund School Block Grant	9,218.27	9,218.27
	3447 SB96 Combined Block Grant Reimbursement	2,034.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,414.03	9,466.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						33,025.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,466.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,492.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	153,019.22	138,004.24
	1112 District Levy - Personal Property	2,221.27	4,158.74
	1113 District Levy - Heavy Motor Vehicles	1,011.64	0.00
	1190 Penalties and Interest on Taxes	460.79	342.26
	1510 Interest Earnings	1,443.31	1,204.78
	3120 State Guaranteed Tax Base Aid	23,065.93	14,727.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		181,222.16	158,438.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	105,000.00	110,000.00
			850 Interest on Debt	71,803.76	67,341.26
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				177,153.76	177,691.26

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					143,813.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					158,438.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					177,691.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,560.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.87	0.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.87</u>	<u>0.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	141.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	142.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.00	31.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28.00</u>	<u>31.59</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					4,666.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,698.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	25,818.05	15,012.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,818.05</u>	<u>15,012.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	23,783.89	14,813.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,783.89</u>	<u>14,813.89</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	18,818.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,012.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,813.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,016.18	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	70,723.00	74,687.49
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	683,502.95	773,086.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,076.36	7,892.26
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	26,024.41	21,123.54
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	7,161.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	5,540.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	31,820.00	29,978.91
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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0320 Helena Flats Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,717.60
b. Related Services Block Grant Entitlement	11,239.20
c. Total Entitlements Subject to Reversion	44,956.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	59,792.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	90,898.37
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 95%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	74,687.49	0.00	0.00	0.00	0.00
280	1XXX	2XX	11,839.23	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	3,074.00	0.00	0.00	0.00
280	1XXX	6XX	1,297.65	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			87,824.37	3,074.00	0.00	0.00	0.00

90,898.37

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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15 Flathead County

0320 Helena Flats Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	42,345.00	0.00	0.00	0.00	42,345.00
Land Improvements	318,186.04	-21,135.32	7,161.00	0.00	304,211.72
Buildings	2,135,612.05	-59,925.97	0.00	0.00	2,075,686.08
Machinery and Equipment	10,608.80	-3,617.60	5,540.00	0.00	12,531.20
Totals at Historical Cost	2,506,751.89	-84,678.89	12,701.00	0.00	2,434,774.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,506,751.89	-84,678.89	12,701.00	0.00	2,434,774.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	86,218.89	0.00	1,540.00
Total Depreciation for FY2016	86,218.89	0.00	1,540.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	106,347.00	7,186.00	0.00	0.00	113,533.00	0.00	113,533.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	106,347.00	7,186.00	0.00	0.00	113,533.00	0.00	113,533.00
Bond(s)							
03/28/2007	1,685,000.00	0.00	110,000.00	0.00	1,575,000.00	115,000.00	1,460,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,685,000.00	0.00	110,000.00	0.00	1,575,000.00	115,000.00	1,460,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	133,692.16	0.00	0.00	133,692.16
Net Pension - TRS	1,104,690.00	114,946.00	0.00	1,219,636.00
Business				
Net Pension - PERS	0.00	19,069.09	0.00	19,069.09